

VI. THE BUDGET DEVELOPMENT PROCESS

The budget for the SFUSD is developed and evaluated with respect to the District goals and priorities. In the budget development process, budget managers define responsibilities; identify the relationship of program activities to district goals, priorities, and objectives; and determined measurable evaluation criteria and performance indicators for each program.

The process for budget development prescribed for the SFUSD is dynamic in nature with a logical timeline requiring input from various personnel and public levels. The major activities and key dates for the District's budget development are as follows:

- In December, the District's Office of Planning & Research completes a student enrollment projection for the upcoming school year.
- In January the Governor's Recommended State Budget for the next fiscal year is released.
- The District Assistant Superintendents, in consultation with site and special program administrators, identify student enrollment projections for school sites, consistent with the overall projections identified in the first item, above. This is the responsibility of the school operations committees.
- By the end of January, the Superintendent and the Business Services administration report to the Board of Education regarding the implications of the Governor's proposed budget on School District finances. This report includes a preliminary projection of revenues and expenditures for the upcoming fiscal year.
- In February, the United Educators of San Francisco (UESF) and the District begin negotiations regarding teacher staffing allocation ratios for the upcoming school year. (Article 9.3.3.3. contract with UESF). Human Resources administration is responsible for completing this task.
- In February, the Board of Education meets as a Committee of the Whole to consider updates on the Governor's proposed budget for the next fiscal year.
- By March, the District, after consultation with the UESF, preliminarily identifies the teacher staffing allocation ratios for the next school year. These allocation ratios may reflect possible March layoff contingencies of the District if any. (Article 9.3.3.4. of contract with UESF)
- In March, the staff presents to the Board of Education the Second Interim Financial Report for the current fiscal year. No later than 45 days after the close of the reporting period, January 31, the Board of Education must report to the State on the fiscal status of the District.
- By the end of March, Federal/State Categorical and Consent Decree Program allocations are given to school sites. Staffing allocations for the next school year are provided to the schools and UESF, these allocations may reflect District layoff plans for August, if any. (Article 9.3.3.5. of contract with UESF). School sites submit their Federal/State Categorical and Consent program budgets for review.
- Governor's May Revision of the State budget has historically been released by May 15th. Executive Budget Committee of the Superintendent's cabinet meet to review and update

budget plans and recommendations. Information is shared with the Budget Committee of the Board of Education.

- During June, the Superintendent's Recommended Budget for the next fiscal year is transmitted to the Board of Education. Based upon the District enrollment projections and staff allocations, master schedules and class lists are tentatively prepared at the various sites and shall be available for staff review. (Article 9.3.3.8. of contract with UESF)
- Public hearing on Recommended Budget (Committee of the Whole) is scheduled for mid June.
- Prior to June 30th, the Board of Education adopts the San Francisco Unified School District's Recommended Budget for the next fiscal year. By statute, the State of California adopts its budget on June 30th (This budget adoption has been delayed significantly in past years).
- No later than 45 days after the Governor signs the annual Budget Act, the District makes available for public review any revisions in revenues and expenditures to reflect funding changes in the Budget Act.